

GOVERNMENT OF TELANGANA
ABSTRACT

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – Notifies the date up-to which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – Notification – Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 2

Dated: 10-01-2025
Read the following:-

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 21/2024 - Central Tax, Dt. 08.10.2024.
2. From the Commissioner of Commercial Taxes (F.A.C), Telangana, Hyderabad, Letter No.A(1)/29/2017, Dt.19.11.2024.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette, Dated:10.01.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 128A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), here in after referred to as the “Said Act” the State Government on the recommendations of the Council, hereby notifies the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of the said section, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:–

Table

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.
(1)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub-section (1) of section 74, in respect of the period referred to in sub-section (1) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer re determining tax under section 73 of the said Act.

[P.T.O]

//2//

2. This notification shall come into effect from the 1st day of November, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. to Principal Secretary to Government, Revenue (CT & Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER